

SALUTE TO ELIZABETHTON AND CARTER COUNTY ECONOMIC DEVELOPMENT COMMISSION

• Mr. FRIST. Mr. President, today, I would like to commend the city of Elizabethton and Carter County, TN, for their innovative work in helping attract businesses and residents to their community through the use of the Internet. Last November, the Elizabethton and Carter County Economic Development Commission established a World Wide Web home page to provide corporations looking to relocate or select sites for expansion with instant access to the information they need on this region in upper east Tennessee.

The Elizabethton and Carter County Community Profile is an online listing that offers viewers demographic information on the area, including labor statistics, tax rates, education levels, population, housing data, types and availability of transportation, and locations of business complexes and industrial parks. It encompasses more than 120 pages of detailed community and economic information for consultants, site selection, real estate and corporate executives throughout the world and is a fine example of how advanced technology can aid in the growth and development of every American city.

As a physician and a U.S. Senator, I know firsthand how useful the Internet has become in the last few years. When I was a heart transplant surgeon in Nashville, I considered access to the Internet as vital to my work as any surgical instrument because it allowed me to obtain up-to-the-minute information on the latest medical techniques and procedures. It also allowed me to communicate easily with my colleagues in transplant surgery throughout the country and across the globe.

Since coming to the U.S. Senate, I have found a new use for the Internet—constituent communications. My World Wide Web home page—the first established by a Republican Member of Congress—now allows Tennesseans to view legislation that I have introduced, as well as my press releases, flow statements, biographical information, committee assignments, and voting record with the click of a mouse. And I am able to communicate via e-mail with thousands of Tennesseans and Americans who contact my office through my home page seeking further information on specific issues. The Internet has revolutionized the way my Senate office functions.

In much the same way, the information superhighway is revolutionizing the way companies do business and the way cities and counties approach economic development. Mr. President, Elizabethton and Carter County are on the frontlines in this revolution. There are many much larger cities that will have to struggle to obtain the technological advancements that have been made in this community. Mr. President, I commend the Elizabethton and

Carter County Economic Development Commission for their foresight, innovation and creativity, and I look forward to seeing other cities and counties follow Elizabethton's and Carter County's lead. •

WHY DO WE CALL TAXES A BURDEN

• Mr. PELL. Mr. President, there is a commonly held belief abroad in the land that all taxes are inherently burdensome. This is implicit in an event recently noted, known as "Tax Freedom Day." I was moved to ponder this matter after reading an article in *The Washington Post*, entitled "Why Do We Call Taxes a Burden?" by Professor Rashi Fein. Professor Fein makes the point, most excellently, that our language shapes our actions.

A "burden" is by definition oppressive. Our facile use of the term in connection with our taxes thereby encourages us to act to ease those taxes. By such thinking, in fashioning a budget resolution, all manner of actions become justified. Let us jettison support for Medicare, Medicaid, Social Security, hiring of police officers, heating assistance to the poor, protection of our environment, education loans, United States humanitarian operations, civilian and military retirement pensions, national defense, prosecution of drug smugglers, and Amtrak. Thus, so this form of reasoning goes, will our "burden" be lifted. Yet who among us would not assert that some, if not all of the aforementioned programs are worthy in motive and intent, albeit perhaps not flawless in execution?

Professor Fein posits that the weighing of appropriate tax and expenditure policies is difficult when our language encourages us to think of our taxes as burdens not connected to the benefits we derive from them. Police protection, clean air and water, an educated populace, and a strong national defense benefit each and every one of us. Moreover, Federal entitlements—benefits citizens are entitled to collect if they meet certain demographic or income definitions—reach 49 percent of U.S. households, including 39 percent of families with children and 98 percent of the elderly.

As a moral proposition, we must be careful of our words, for our words become our actions. And, as the adage goes, actions become character, and our character becomes our destiny. In considering amendments to the budget resolution, let us not join in vying to reduce our tax "burden" lest our destiny become a society "less organized and less civilized."

Mr. President, I ask that the article entitled "Why Do We Call Taxes a Burden?" be printed in the RECORD.

The article follows.

[From the *Washington Post*, May 17, 1996]

WHY DO WE CALL TAXES A 'BURDEN'?

(By Rashi Fein)

I learn a lot watching C-SPAN. The other night, one of Washington's leading econo-

mists was asked about using the tax system to help reduce environmental damage. The response? It certainly would be difficult, because it would increase the "tax burden."

"Tax burden" is a phrase with which we are all so familiar that we don't stop to think what it means—nor what it implies. At first blush it seems value-free. But plainly a "burden" is something to be lifted. We don't refer to the monies we spend on movies, popcorn, milk or shoes as "burdens." We refer to them—and think of them—as expenditures, some (movies and popcorn) optional, others (food, shoes) necessary. We don't speak of our "consumption burden." Why, then, a "tax burden"?

Is it that our tax payments are not optional but our food expenditures are? That can't be it: We have to buy food. We can choose between steak and hamburger (or yogurt and tofu), but we can't choose between eating and starving. Indeed, the penalty for not eating far exceeds the penalty for non-payment of taxes. yet we do not speak of the "food burden."

More likely, we think of taxes as a burden because we're not quite certain what it is we're buying when we pay them. We miss, somehow, the connection between our tax dollars and the fire protection, the highways, the security against foreign powers and the biomedical research that our dollars buy. The problem is that few of the benefits we derive can be seen, touched or smelled. Moreover, the benefits we derive from government expenditures most often accrue to everyone; they do not come packaged in discrete units—this box of defense for me, this piece of highway for you.

And many of us assume that we'd continue to get whatever it is we're getting from government even if we didn't pay our taxes. Without spending our dollars, we'd have no milk on our tables, but we can't really imagine that schools and roads would disappear if you and I didn't buy them with our tax dollars. Clearly, government doesn't determine how many potholes to fill only after it deposits our tax dollars. If I don't buy that book, that restaurant meal, that aspirin—or if I cheat on my taxes—does government really subtract from the pothole-fixing budget or the salaries of judges? That's a tough connection to make—but without that connection, my taxes come to seem irrelevant, hence unnecessary, hence a "burden."

Of course, no government program would suffer if you or I consumed less (and thus paid less in sales tax) or if I cheated on my return (and thus paid less in income tax). But if you and I both underpaid, everyone else would have to pay more. And it surely stretches language beyond acceptable usage to call not taking advantage of one's neighbors a "burden."

Burdens are by definition oppressive, and our facile use of the term in connection with our taxes thereby encourages us to do everything we can (within the law) to ease them. Cheating on our taxes comes to seem acceptable (at least understandable), even though tax evasion is precisely analogous to shoplifting. If we take fire protection, guarantees on educational loans, clean air and water but fail to pay for them, we are stealing.

Our language shapes our attitudes. To weigh appropriate tax and expenditure policies in difficult when our language encourages us to think of our taxes as burdens not connected to the benefits we derive from them.

Some weeks ago, I received a brochure encouraging me to open an IRA. In that brochure, a 1040 tax return was labeled "pain," while the application for an IRA was labeled "pain killer." By implication, taxes (like pain) are to be avoided. By implication, I can continue to enjoy the benefits of government expenditures without paying for them.

We can debate "value for money," the wisdom of particular government policies, programs and expenditures. We can argue as to whether we're spending too much here, not enough there. But that debate is distorted if we enter it with the view that any government expenditure—which means my tax dollar—is inherently burdensome.

I feel as I do because I remember what Justice Holmes wrote in 1904: "Taxes are what we pay for a civilized society" and what Franklin Delano Roosevelt said in 1936, "Taxes, after all, are the dues that we pay for the privileges of membership in an organized society."

Now, at century's end, our economists tell us taxes are a burden, and our pension funds tell us taxes are a pain. Is it any wonder that our leaders vie to reduce the burden and the pain, even if in so doing our society becomes somewhat less organized and less civilized? ●

GEORGIA O'KEEFFE COMMEMORATIVE STAMP

● Mr. BINGAMAN. Mr. President, today, on the historic plaza in Santa Fe, New Mexico, the United States Postal Service will unveil the Georgia O'Keeffe "Red Poppy" Commemorative Stamp. This stamp is a culmination of the work of many people to bring special recognition to the artist who is considered one of the foremost American artists of the 20th Century.

Although a native of Wisconsin, Miss O'Keeffe has been closely identified with New Mexico for nearly 70 years through her life and work. We are exceptionally proud of the fact that her love of our landscape was so wonderfully realized in her paintings.

Miss O'Keeffe found endless fascination in the bleached bones that dot the New Mexico deserts. The intense colors of common flowers, the vastness of the sky and the shape of the hills all were sources of profound inspiration. Her art expressed her vision. Because of her work, we can have a glimpse of what she saw.

When Georgia O'Keeffe died in Santa Fe on March 6, 1986, her work remained as a lasting testament to her talent and grace. She, like her work, was an American original, and I am very glad that the U.S. Postal Service has chosen to honor her in this way. ●

TRIBUTE TO JOHN LIEBENSTEIN, SLAIN RICE COUNTY DEPUTY

● Mr. WELLSTONE. Mr. President, I rise to pay tribute to a very brave man, to Deputy John Liebenstein, 40, a nine year member of the Rice County Sheriff's Department in Minnesota.

Deputy Liebenstein sacrificed his life on May 3, 1996 in the line of duty. He was killed when a suspect, allegedly driving a stolen car, rammed his unmarked squad car on a freeway exit, following a high speed chase by police over forty miles through three counties.

It is a tragedy when any policeman falls in the line of duty. However, Deputy Liebenstein's untimely death had an immediate impact on the citizens of his tightly-knit Minnesota community.

John was a fine law enforcement officer who dedicated his life to defending the peace. Therefore, it was fitting when Governor Arne Carlson ordered all state flags to be lowered to half-staff in his honor.

Deputy John Liebenstein was also a loving husband, and a wonderful father. I extend my deepest, most heartfelt sympathy to his devoted wife, Jean and his three children.

He leaves a rich legacy of protecting the lives and property of his fellow citizens, and we will never forget this gallant man. ●

HONORING THE LANGLEYS CELEBRATING THEIR 50TH WEDDING ANNIVERSARY

● Mr. AKAKA. Mr. President, I am delighted today to honor Norton and Joan Langley of Honolulu, Hawaii, who will celebrate their 50th wedding anniversary on May 28, 1996. The commitment to marriage is a solemn one, and the desire to remain united for half a century is laudable.

The Langleys met while teenagers and were married in 1946, after Norton returned from World War II with two Purple Hearts. In 1957, they traded life in San Francisco for Honolulu where they opened the first of their clothing stores, Casual Aire of Hawaii. Their flagship shop, located in the lovely Hilton Hawaiian Village Hotel in Waikiki, was featured in the opening shots of the first television series produced in Hawaii—"Hawaiian Eye."

Two of their three children continue to reside in Honolulu where son, Larry, and daughter, Jodi, operate Casual Aire. Their eldest daughter, Nanci, resides in Virginia, and is a valued member of my staff. I wish this happy family all the best and congratulate them on the strength of their family ties. ●

ON THE EVE OF RUSSIA'S PRESIDENTIAL ELECTIONS

● Mr. PELL. Mr. President, since the Soviet Union broke up in December 1991, Russians have undergone five very painful years of political and economic transition. Life is difficult and uncertain for many average Russians. In Russia's most recent elections, held last December, Communists gained control of the Russian legislature and pro-reform parties were marginalized. Earlier this year, that Parliament voted to abrogate the treaty which disbanded the Soviet Union. While rejecting the Parliament's vote, President Yeltsin is nevertheless pursuing closer ties with its former Soviet neighbors. President Boris Yeltsin has also made several key personnel changes in the last few months, dismissing some of the key reformers. War continues to rage in Chechnya. At the same time, Russia has agreed to adhere to stringent economic requirements to continue to receive funding from International Monetary Fund.

Against this backdrop, on June 16, in less than a month, Russians will go to

the polls to elect a President. Whatever the outcome, this election will have profound implications for the course of reform in Russia, the future of democracy in Central and Eastern Europe and the former Soviet Union, the development of United States-Russian relations, and in fact, global stability.

I fear that we are not giving enough thought and attention to what is taking place in Russia and particularly to how the impending election might affect United States-Russian relations. Accordingly, majority and minority staff members of the Foreign Relations Committee were recently tasked with visiting Russia to get a sense of the issues and the candidates in the lead-up to the elections. They have prepared a report based upon their visit which I would commend to my colleagues.

The report makes no predictions about the outcome of the election. Rather, it presents some of the issues confronting the candidates and the electorate, including economic and key foreign policy issues. I would ask that the report summary be placed in the RECORD at the end of my remarks.

The bottom line is that no one can predict what will happen in Russia in the coming weeks and months. I believe, however, that it is important to be as informed as possible about developments in Russia so as to avoid uninformed or knee-jerk reactions to events there. I believe the committee staff report makes a useful contribution to the discussion.

I am pleased to note that the staff trip was conducted and the report was written on a bipartisan basis. I would like to thank Senator HELMS and his staff for the high level of cooperation they have offered on this venture. I know that we share the goal of supporting continued reform in Russia, and as Russia heads into a period of uncertainty, I am hopeful that we can continue to work together to promote that goal.

SUMMARY OF KEY FINDINGS

On June 16, 1996, the Russian Federation will hold Presidential elections. By any estimation, this election—just over a month away—will have profound implications for the course of reform in Russia, the future of democracy in Central and Eastern Europe and the former Soviet Union, the development of United States-Russian relations, and in fact, global stability. No clear favorite candidate has yet emerged.

The Russian presidential election comes in the wake of five very painful years of political and economic transition. Ironically, just as the Russian economy shows evidence of imminent growth, the Russian electorate's hostility to reform and pro-reform candidates is peaking.

The Russian people appear to fear change more than they dislike President Boris Yeltsin. However, voter discontent runs deep and nostalgia for the better, more stable and predictable times, whether based on reality or not, is the order of the day. Many equate